



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ६, अंक ३९]

मंगळवार, ऑक्टोबर २७, २०२०/कार्तिक ५, शके १९४२

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असाधारण क्रमांक ८०

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Mumbai Municipal Corporation, the Maharashtra Municipal Corporations and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Amendment) Ordinance, 2020 (Mah. Ord. XVI of 2020), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

BHUPENDRA M. GURAO,
I/c. Secretary (Legislation) to Government,
Law and Judiciary Department.

[Translation in English of the Mumbai Municipal Corporation, the Maharashtra Municipal Corporations and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Amendment) Ordinance, 2020 (Mah. Ord. XVI of 2020), published under the authority of the Governor].

URBAN DEVELOPMENT DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,
Mumbai 400 032, dated the 27th October 2020.

MAHARASHTRA ORDINANCE No. XVI OF 2020.

AN ORDINANCE

further to amend the Mumbai Municipal Corporation Act, the Maharashtra Municipal Corporations Act and the Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965.

WHEREAS both Houses of the State Legislature are not in session ;

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act, the Maharashtra Municipal Corporations Act and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, for the purposes hereinafter appearing ;

(१)

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

CHAPTER I

PRELIMINARY.

Short title and
commence-
ment.

1. (1) This Ordinance may be called the Mumbai Municipal Corporation, the Maharashtra Municipal Corporations and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

CHAPTER II

AMENDMENT TO THE MUMBAI MUNICIPAL CORPORATION ACT.

Amendment of
section 144F
of III of 1888.

2. In section 144F of the Mumbai Municipal Corporation Act, in sub-section (1), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st April 2020, namely :—

III of
1888.

“Provided that, the stamp duty leviable under the Maharashtra Stamp Act, on instrument of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to immovable property situated in the City,—

LX of
1958.

(a) for the period commencing from the 1st April 2020 and ending on the 31st March 2022, not be increased by any surcharge, under this sub-section;

(b) with effect from the 1st April 2022, in case the State Government reduces or remits the stamp duty under the Maharashtra Stamp Act, be reduced or remitted by a surcharge at such rate as the State Government may, by an order in the *Official Gazette*, specify, under this sub-section.”

LX of
1958.

CHAPTER III

AMENDMENTS TO THE MAHARASHTRA MUNICIPAL CORPORATIONS ACT.

Amendment of
section 149A
of LIX of 1949.

3. In section 149A of the Maharashtra Municipal Corporations Act (hereinafter referred to as “the Municipal Corporations Act”), in sub-section (1), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st September 2020, namely :—

LIX of
1949.

“Provided that, the stamp duty leviable under the Maharashtra Stamp Act, on instrument of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to immovable property situated in the City,—

LX of
1958.

(a) for the period commencing from the 1st September 2020 and ending on the 31st December 2020, not be increased by any surcharge, under this sub-section ;

(b) for the period commencing from the 1st January 2021 and ending on the 31st March 2021, be reduced by a surcharge at the rate of half per cent., under this sub-section ;

(c) with effect from the 1st April 2021, in case the State Government reduces or remits the stamp duty under the Maharashtra Stamp Act, be reduced or remitted by a surcharge at such rate as the State Government may, by an order in the *Official Gazette*, specify, under this sub-section.”

LX of
1958.

4. In section 149B of the Municipal Corporations Act, in sub-section (1), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st April 2020, namely :—

Amendment of section 149B of LIX of 1949.

LX of 1958. "Provided that, the stamp duty leviable under the Maharashtra Stamp Act, on instrument of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to immovable property situated in the City,—

(a) for the period commencing from the 1st April 2020 and ending on the 31st March 2022, not be increased by any surcharge, under this sub-section ;

LX of 1958. (b) with effect from the 1st April 2022, in case the State Government reduces or remits the stamp duty under the Maharashtra Stamp Act, be reduced or remitted by a surcharge at such rate as the State Government may, by an order in the *Official Gazette*, specify, under this sub-section.”.

CHAPTER III

AMENDMENT TO THE MAHARASHTRA MUNICIPAL COUNCILS, *NAGAR PANCHAYATS* AND INDUSTRIAL TOWNSHIPS ACT.

Mah. XL of 1965. 5. In section 147A of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, in sub-section (1), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st September 2020, namely :—

Amendment of section 147A of Mah. XL of 1965.

LX of 1958. "Provided that, the stamp duty leviable under the Maharashtra Stamp Act, on instrument of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to immovable property situated in the City,—

(a) for the period commencing from the 1st September 2020 and ending on the 31st December 2020, not be increased by any surcharge, under this sub-section;

(b) for the period commencing from the 1st January 2021 and ending on the 31st March 2021, be reduced by a surcharge at the rate of half per cent., under this sub-section ;

LX of 1958. (c) with effect from the 1st April 2021, in case the State Government reduces or remits the stamp duty under the Maharashtra Stamp Act, be reduced or remitted by a surcharge at such rate as the State Government may, by an order in the *Official Gazette*, specify, under this sub-section.”.

CHAPTER IV

MISCELLANEOUS.

6. (1) Notwithstanding anything contained in any judgement, decree or order of any court to the contrary, any assessment, review, levy or collection of additional stamp duty or surcharge in respect of execution of instruments of sale, gift and usufructuary mortgage, or any action taken or thing done in relation to such assessment, review, levy or collection under the provisions of the Mumbai Municipal Corporation Act, the Maharashtra Municipal Corporations Act and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965 (hereinafter referred to as “the principal Municipal Corporations Acts”), prior to the date of commencement of the Mumbai Municipal Corporation, the Maharashtra

Validation of additional stamp duty levied and collected.

III of 1888.
LIX of 1949.
Mah. XL of 1965.
Mah. Ord. XVI of 2020.

Municipal Corporations and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships (Amendment) Ordinance, 2020 (hereinafter in this section referred to as “the Amendment Ordinance”), shall be deemed to be valid and effective as if such assessment, review, levy or collection or action or thing had been duly made, taken or done under the principal Municipal Corporations Acts, as amended by the Amendment Ordinance, accordingly,—

(a) all acts, proceedings or things done or taken by any authority or by the State Government or by any officer of the State Government in connection with the assessment, review, levy or collection or action or thing in connection with the levy of such stamp duty or surcharge, for all purposes be deemed to be, and to have always been done or taken in accordance with the law;

(b) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority for the refund of such stamp duty or surcharge so paid; and

(c) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the refund of such duty or surcharge.

(2) For the removal of doubt it is hereby declared that, nothing in sub-section (1) shall be construed as preventing a person,—

(a) from questioning in accordance with the provisions of the principal Municipal Corporations Acts, as amended by the Amendment Ordinance, assessment, review, levy or collection of such stamp duty or surcharge, referred to in sub-section (1); or

(b) from claiming refund of any additional stamp duty or surcharge paid by him in excess of the amount due from him by way of stamp duty under the principal Municipal Corporations Acts as amended by the Amendment Ordinance.

(3) Nothing in the principal Municipal Corporations Acts, as amended by the Amendment Ordinance, shall render any person liable to be convicted of any offence in respect of anything done or omitted to be done by him, before the date of commencement of the Amendment Ordinance, if such act or omission was not an offence under the principal Municipal Corporations Acts on the relevant date, but for such amendment made by the Amendment Ordinance; nor shall any person in respect of such act or omission be subject to a penalty greater than that which could have been imposed on him under the law in force immediately before the date of commencement of the Amendment Ordinance.

STATEMENT

As per sub-section (1) of section 144F of the Mumbai Municipal Corporation Act (III of 1888) and sub-section (1) of section 149B of the Maharashtra Municipal Corporations Act, the stamp duty leviable under the Maharashtra Stamp Act, (LX of 1958), on the instruments of sale, gift and usufructuary mortgage, respectively, of immovable property shall, in the case of any such instrument relating to immovable property situated in the City in which one or more Vital Important Urban Transport Projects are carried out, be increased by a surcharge at the rate of one per cent., in case of instrument of sale or gift, on the value of the property so situated and in case of an instrument of usufructuary mortgage, on the amount secured by the instrument as set forth in the instrument and shall be collected accordingly under the said Act.

As per sub-section (1) of section 149A of the Maharashtra Municipal Corporations Act (LIX of 1949) and sub-section (1) of section 147A of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965 (Mah. XL of 1965), the stamp duty leviable under the Maharashtra Stamp Act (LX of 1958) on instruments of sale, gift and usufructuary mortgage, respectively, of the immovable property shall, in the case of any such instrument relating to the immovable property situated in the City, shall be increased by a surcharge at the rate of one per cent., in the case of sale or gift, on the value of the property so situated and in the case of an instrument of usufructuary mortgage on the amount secured by the instrument as set forth in the instrument and shall be collected accordingly under the said Acts.

2. The stamp duty leviable under the Maharashtra Stamp Act is reduced by 2% during the period commencing on the 1st September 2020 and ending on the 31st December 2020 and by 1.5% during the period commencing on the 1st January 2021 and ending on the 31st March 2021. In view of this, the Government considers it expedient to reduce or remit the above-mentioned surcharge by amending sub-section (1) of section 144F of the Mumbai Municipal Corporation Act, sub-section (1) of section 149A and sub-section (1) of section 149B of the Maharashtra Municipal Corporations Act and sub-section (1) of section 147A of the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965, suitably. The said provisions are also proposed to be amended suitably, for reducing or remitting the stamp duty, in future, in case the stamp duty is reduced or remitted under the Maharashtra Stamp Act.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Mumbai Municipal Corporation Act (III of 1888), the Maharashtra Municipal Corporations Act (LIX of 1949) and the Maharashtra Municipal Councils, *Nagar Panchayats* and Industrial Townships Act, 1965 (Mah. XL of 1965), for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,
Dated the 26th October 2020.

BHAGAT SINGH KOSHYARI,
Governor of Maharashtra.

By order and in the name of the Governor of Maharashtra,

MAHESH PATHAK,
Principal Secretary to Government.